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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:
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DELPHI CORPORATION, et al.,	:
	:
Debtors.	:
	:
----- X	

Chapter 11  
Case No. 05-44481 (RDD)  
(Jointly Administered)

JOINT STIPULATION AND AGREED ORDER COMPROMISING  
AND ALLOWING PROOF OF CLAIM NUMBER 14240  
(Jacobson Mfg LLC)

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Jacobson Mfg LLC ("Jacobson Mfg LLC") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 14240 (Jacobson Mfg LLC) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, in October 2005, Jacobson Mfg LLC submitted a reclamation demand (the "Reclamation Demand") to the Debtors.

WHEREAS, on July 31, 2006, Jacobson Mfg LLC filed proof of claim number 14240 against Delphi Corporation asserting a claim in the amount of \$114,342.92 (the "Claim").

WHEREAS, on May 22, 2007, the Debtors objected to the Claim pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation ("Fifteenth Omnibus Claims Objection") (Docket No. 7999) (the "Objection").

WHEREAS, on June 18, 2007, Jacobson Mfg LLC filed its response to the Objection (Docket No. 8294) (the "Response").

WHEREAS, to resolve the Objection with respect to the Claim, Delphi

Automotive Systems LLC and Jacobson Mfg LLC have agreed to enter into this Stipulation.

WHEREAS, pursuant to the Stipulation, Delphi Automotive Systems LLC acknowledges and agrees that the Claim shall be allowed against Delphi Automotive Systems LLC in the amount of \$95,486.27.

WHEREAS, Jacobson Mfg LLC acknowledges that it has been given the opportunity to consult with counsel before executing this Stipulation and is executing such Stipulation without duress or coercion and without reliance on any representations, warranties, or commitments other than those representations, warranties, and commitments set forth in this Stipulation.

WHEREAS, Delphi Automotive Systems LLC is authorized to enter into this Stipulation either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Jacobson Mfg LLC stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$95,486.27 and shall be treated as an allowed general unsecured non-priority claim against the estate of Delphi Automotive Systems LLC.
2. Jacobson Mfg LLC waives its right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative expense priority status for any portion of the Claim on the grounds that it has a reclamation claim against the Debtors on account of the Reclamation Demand.

3. The Reclamation Demand shall be deemed withdrawn with prejudice.
4. The Response to the Objection shall be deemed withdrawn with prejudice.

So Ordered in New York, New York, this 14th day of February, 2008

/s/Robert D. Drain  
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND  
APPROVED FOR ENTRY:

/s/ John K. Lyons  
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